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UNITED STATES DISTRICT COURT,
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

17 CV - 01354 RSM

Arlene M. Brown

Plaintiff,

vs.

The Boeing Company,
Employee Benefit Plans Committee
Defendant(s).

Case No.:

COMPLAINT OF THE EMPLOYEE
RETIREMENT INCOME SECURITY
ACT ("ERISA") PENSION
VIOLATIONS AND
APPLICABILITY

Plaintiff

Arlene M. Brown
239 SW 189th Pl
Normandy Park WA 98166
(206)431-8693

Defendant

Employee Benefit Plans Committee
The Boeing Company
c/o United States Corporation Company of Illinois
33 North LaSalle Street
Chicago, Illinois, 60602

COMPAIN ERISA PENSION VIOLATIONS
AND APPLICABILITY

Page 1 of 18

Arlene M. Brown (206)431-8693
239 SW 189th Pl, Normandy Park, WA 98166

I JURISDICTION

For many reasons this is the appropriate jurisdiction and venue including 28 U.S.C. § 1331 and ERISA Section 502(e) (1), 29 U.S.C. § 1132(e)(1), 28 U.S.C. § 1391.

Plaintiff legal King County resident since becoming a Boeing employee in 1978.

Plaintiff Boeing work location in King County for entire career except when on 2 month temporary assignment.

The Boeing Company offices were in King County Washington when plaintiff hired into Boeing.

The corporate offices moved to Chicago, Illinois in 2001. The case spans both times.

Some aspects are similar to ERISA pension Case 2:13-cv-01569 Monper et al v. Boeing whose jurisdiction and venue is already established.

II INTRODUCTION

1. This action by Plaintiff Arlene M. Brown seeks to remedy fiduciary breaches by fiduciaries of the pension plans in which she is listed as participant pursuant to the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 29 U.S.C. § 1001 et seq.

Plaintiff seeks appropriate equitable relief available under ERISA Section 502(a)(1), 29 U.S.C. § 1132(a)(1) and Section 502(a)(3), 29 U.S.C. § 1132(a)(3). Also plaintiff brings claims for co-

fiduciary liability and failure to monitor, claims related to ERISA 204 (h), 29 U.S.C. § 1054 (h), as well as for other relief. The statute of limitations does not apply to the December 31, 1998 issue due to the nature of the ERISA violations. The subsequent 2016 plan change made the

2. The plaintiff was covered by The Boeing Company Employee Retirement Plan (BCERP) plan upon hiring into Boeing as an engineer in 1978. Late 1995 she was pressured to delay her Associate Technical Fellow (ATF) engineering application to temporarily work in management

1 due to a "golden handshake" staffing crisis. She agreed provided it was about two years and
2 that she could apply for ATF while a temporary manager. This meant a heavy work load as she
3 split her time between engineering that could satisfy the ATF criteria and managing a team.
4 Benefits, including pension, were identical for either pay code. Having spent much of 1998
5 going through the arduous ATF application, she passed the final interview on November 17,
6 1998. She immediately began transferring her management duties to others and that was
7 completed on or before she left for vacation December 19, 1998. While on vacation a Boeing
8 document was released December 21 formalizing the transfer of her management assignment
9 to a manager. Her work history was updated to reflect her ATF title became effective January
10 1, 1999. The work history shows her on the management payroll on December 31, 1998 even
11 though she had completely returned to full time engineering December 19, 1998 or sooner. It
12 was likely December 3, 1998 but that is harder to prove. She was completely uninformed that
13 the effective date influenced whether she retained her heritage Boeing plan or was moved to a
14 plan with significantly lower monthly benefits particularly when considering future benefit
15 accruals.

17 3. As result of inquiring about a PVP ERISA notification for a 2016 wage freeze change, she
18 eventually learned in that her BCERP pension had transferred to PVP on January 1 1999 and
19 that significantly reduced her monthly pension benefit. The evidence indicates she did not
20 engage in any management activity after December 19th, 1998. Changing her work history to
21 list her as an engineer instead of a manager December 18, 1998 or Dec 31, 1998 instead of
22 January 1, 1999 would eliminate large pension reduction and honor the 1995 verbal contract
23 regarding the terms of her assignment. The Boeing Human Resources and pension appeal
24

1 process did not allow for any discussion or submittal of new evidence so some of the
2 information herein is new to Boeing.

3 4. Under ERISA, fiduciaries must operate the plan prudently and for the exclusive benefit
4 of participants. A conflict of interest arises between the business interests of Boeing which
5 has been very focused on reducing pension liabilities and the plaintiff's request to fully restore
6 her Boeing heritage benefits. Under ERISA fiduciary responsibilities extend beyond that of the
7 officially named fiduciaries and extend to their delegates and also to others acting officially on
8 Boeing's behalf when communicating items such as whether the difference in plans is trivial.

9 5. **Acronyms**

10 ATF- Associate Technical Fellow and tied to being a Grade 20 engineer (different rules now)

11 BCERP -The Boeing Company Employee Retirement Plan

12 BCERP SPD - The Boeing Company Employee Retirement Plan Summary Description Document

13 PVP - Pension Value Plan includes The Pension Value Plan for Employees of The Boeing

14 Company, The Boeing Company Pension Value Plan for Heritage MDC Employees and The

15 Boeing Company Pension Value Plan. Herein PVP refers only to the Boeing heritage portion.

16 PVP SPD - Pension Value Plan Summary Description Document

17 SPEEA - Society of Professional Engineering Employees in Aerospace

18 **II. DEFENDANT AND FIDUCIARY RESPONSIBILITIES**

19 20 21 1. In accordance with the PVP plan the agent for services is Employee Benefit Plans
22 Committee of The Boeing Company. The plan name is The Pension Value Plan for Employees of
23 the Boeing Company. It is Plan 100. The Plan Administrator, Employee Benefit Plans
24 Committee, has fiduciary responsibilities. The Chair of the Employee Benefit Plans Committee
25

1 also serves as the Senior Vice President of Human Resources. This committee will be referred
2 to as the "Benefits Committee" herein. The Benefits committee evaluated the pension appeal
3 and denied it in Memo 2941, dated March 13, 1017 which was mailed March 14, 2017 and
4 received March 16, 2017. Each of these committee members had fiduciary responsibilities.

5 2. As part of that review the Benefits Committee considered the Human Resources (HR) re-
6 characterization work history change request that was also denied. This review will be referred
7 to as "Re-Characterization Reviewers". The local HR representative reported that two lawyers
8 and one Manufacturing Technology Integration manager were involved. Each of these
9 reviewers had fiduciary responsibilities. The HR representative was replaced after she left
10 Boeing.

11 3. Preceding these decisions, one Pension Operations representative was involved with the
12 denying the initial claim to use BCERP instead of PVP for pension calculations. This claim review
13 triggered the 60 day clock for submitting the pension appeal.

14 4. Depending on the content of the communication, the Total Access Representatives have
15 fiduciary responsibilities such as when they advise a benefit difference is trivial and it is not.

16 5. Both the local HR representative and the manager who both submitted the Associate
17 Technical Application on the plaintiff's behalf and subsequently approved the pay code change
18 in the pension plan transition period had fiduciary roles.

19 6. Functional manager responsible for plaintiff's skill code had fiduciary responsibilities.

III. THE NATURE AND TERMS OF THE RELEVANT PENSION PLANS

1. **Types of Plans** The 1997 merger of Boeing and McDonnell merger led to multiple pension plans. The Boeing Company Employee Retirement Plan (BCERP) originally covered both SPEEA union members and non-union including non-executive heritage Boeing managers. As of January 1, 1999 only SPEEA union members retained BCERP coverage. The Pension Value Plan (PVP) includes multiple plans but in this context is "The Pension Value Plan for Employees of The Boeing Company" that covers heritage Boeing. All heritage Boeing non-union employees that were covered by BCERP had their benefits transferred into PVP effective January 1, 1999 if they were non-union on December 31, 1998.

2. **Major Monthly Pension Benefit Difference in Plans.** BCERP weights salary for the last five years much heavier than does PVP when determining monthly benefit. Below addresses the major reason for the large disparity in benefit estimates. It does not address all the differences such as vesting and has also simplified by limiting it to the plaintiff without any early retirement adjustments.

A. BECRP bases its calculations on highest monthly earnings over 60 consecutive months and then multiplies that monthly final average earnings by all BCERP credited service years. That number is then multiplied but 1.5% before adjustments are made related to social security.

B. PVP calculates the heritage Boeing benefit as if employee quit in 1998 from a salary perspective. The 2016 unfair labor practice settlement increased the 1998 value by 1%. The salary based number is then multiplied by an indexing factor related to salary growth since 1998

C. The next step for PVP would normally be to add credits service but that is zero for plaintiff.

The PVP SPD edition 2003 page 40 describes additional bonus credited service related to 20,21

1 22 years of service and one year for all heritage Boeing in the plan as of January 1, 1999. As
2 plaintiff was already back in BCERP presumably that explains the zero.

3 D. The basis of the calculations below are PVP Benefits Estimates reports reflect the 2016
4 increase due to the of an unfair labor practice settlement. Her PVP benefit monthly single life
5 estimate for 20.473 years is \$3834.57 regardless of whether she retires at age 62 or 65 due to
6 the 2016 change that froze the upper limit used for indexing. This value is lower than runs prior
7 to the freeze.

8 Using her BCERP run for these same 20.473 years her benefit for age 62 would be \$765 higher
9 than \$3834.57. For age 65, assuming a 2% annual increase in wages, the monthly benefit
10 would be \$945 higher than \$3834.57 for a new rounded total of \$4,780. BCERP calculations
11 use highest average earnings, service years and a social security factor related to age in the
12 formula so continues to increase the longer one stays employed. Therefore, the disparity
13 continues to grow. For these age 65 calculations and using social security mortality tables the
14 life time impact underpayment \$220,000. Until the recent layoffs changed the work
15 environment, she had been debating between retiring at 70 versus 72 (50 years) so her impact
16 would have been larger than the age 65 which is a typical age used for ERISA cases.

17 Note the 20.473 years is the number Boeing uses and has not been checked for accuracy.

18 3. **Inability to easily check PVP Heritage Boeing Benefit for Accuracy**

19 A. **BCERP Clear** The BCERP Benefits Estimates report explains the formulas for the prime and
20 alternate benefit options. It shows the detailed calculations so is easy to check underlying
21 assumptions.

22 B. **PVP Mystery** Exactly how the heritage benefit is calculated prior to the indexing is not shown
23 in the pension estimates or explained in the PVP SPD. There is no easy way to check it. To check
24

1 requires obtaining salary history, credited service history, understanding BCERP's multiple
2 formulas and then determining your primary social security primary insurance amount (PIA) to
3 be able to calculate the monthly benefit. It is not reasonable to expect an employee to be able
4 to do this.

5 **IV DISCOVERING PENSION APPLICABILITY, CHANGES AND ADVERSE IMPACTS**

6 1. **2014 Plan Change Notification Leads to Discovering Dec. 31, 1998 Transfer** In 2011
7 she became aware of having two pension plans when accessing a post-merger online benefit
8 estimating system. At the time she assumed all heritage employees had two plans due to the
9 merger. In June 2014 when the plaintiff received a form letter accompanied by a Frequently
10 Asked Questions sheet regarding a 2016 wage freeze she had heard would apply to non-union
11 managers she was surprised. There was no reference to applying to non-union. Through
12 Boeing's Total Access help line inquiries she learned that all her BCERP pension benefit earned
13 through December 31 1998 had been transferred to a PVP plan because she had been
14 considered to be on the management payroll on that day. This level of clarity required multiple
15 Total Access calls in 2014 and 2016. Some representatives thought January 1, not Dec 31 was
16 the pension transfer date. She was consistently assured the benefit "differences were trivial".

17 2. **Large Disparity, Not Trivial and Language Unclear** Further research included taking a
18 class and making multiple pension estimate runs to deduce trends. She found a large disparity
19 in benefits despite multiple Total Access representatives assertions that the benefit
20 "differences were trivial". Researching the underlying cause of the disconnects revealed
21 untimely notification, unclear plan language, insufficient detail in benefit estimates and
22 fiduciary failures.

1 3. **Age Impact** The basic nature of the different pension plan calculations reliance on age
2 and years of service. Therefore, the disparity due to the transfer was worse for the plaintiff
3 than if she had been younger.

4 4. **Significant Benefit Reduction that Continues to Get Worse** Her BCERP heritage Boeing
5 pension benefits earned between 1978 and 1998 were transferred into the PVP plan even
6 though her circumstances warranted being kept in the BCERP plan. Using the PVP pension plan
7 calculations leads to a significant benefit reduction that is presumably exceeds any de minimus
8 threshold the Secretary of State would set. The disparity, which continues to grow the longer
9 she remains employed, was made even greater by a PVP 2016 wage freeze in the calculations.
10

11 The freeze contradicts the terms of the heritage Boeing provisions in the 1999 PVP pension
12 plan.
13

14 5. **Unfair Labor Practice Right Direction but too little to Close Large Gap** The PVP Unfair
15 Labor Practice settlement, filed by SPEEA August 2014, increased the Boeing heritage benefit by
16 one percent effective March 4, 2016 but did very little to close the monthly benefit disparity
17 between the PVP and BCERP for the plaintiff. It added only \$38 a month for the plaintiff. The
18 number in the formula referred to as heritage benefit is calculated as if she quit in 1998 and
19 then the indexing is applied with a frozen upper limit. The SPEEA union represents heritage
Boeing engineers and technicians in various regions including Washington State.
20

21 6. To retain legal rights to address this pension disparity, the plaintiff could not take advantage
of a 2016 voluntary layoff that included a significant bonus.
22

23 7. Boeing's unwillingness to engage in two way discussion or review new evidence outside
court has cost the plaintiff time and money that could likely been avoided if they fulfilled their
24 fiduciary responsibilities.
25

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3 **VI FIXING THE ONE MINUTE DISCONNECT TO RECOVER THOUSANDS ANNUALLY TO COMPLY**
4 **WITH FIDUCIARY RESPONSIBILITIES, HONOR COMMITMENTS AND MATCH REALITY**

5. **Summary of Reviews** The circumstances justifying her remaining in BCERP were
6 submitted to Retirement Operations August 26, 2017 but were denied Sept 14, 2016. In parallel
7 she pursued the preferred Human Resources (HR) re-characterization request that was denied
8 December 5, 2016. Her November 2016 formal pension appeal was denied on March 13, 2017
9 and referenced the Re-characterization Request denied Dec 5, 2016.

10 A. **Retirement Operations Claim Letter Response** Retirement Operations rejected a
11 change request by citing that "temporary" is less than 90 days. In subsequent email exchanges
12 when requesting them to cite a reference as there is no definition in the pension plans, he
13 explained in a September 23, 2016 email that "it is an HR function". He also indicated because
14 the pay raise is reflected in plaintiff's pension calculations it was not temporary. Considering
15 she did not want the assignment and Boeing was having female wage discrimination issues, it
16 was logical to receive a raise. The Beck vs Boeing suit filed in 2000 resulted in a \$72 million
17 settlement based primarily on 1997-2000 survey data of Boeing Puget Sound female
18 employees.

19 B. **Re-characterization Request** The plaintiff does not know the entirety of what the Re-
20 characterization Reviewers reviewed or their detailed rationale behind their denial. It was only
21 explained verbally that even though D204-30970-1 showed she had stopped her assigned
22 management role that was not sufficient as she may have done some other management
23

1 action. There was never an opportunity to rebut HR determination or assumptions with data.
2 Boeing's process requires filing in court for two-way communication.

3 **C. Benefits Committee**

4 1. The PVP plan allows for exceptions for "temporary management assignments" to remain in
5 BCERP but the Benefits Committee strictly relied on the work history denial by the HR re-
6 characterization request. The Benefits Committee rejected the plaintiffs "temporary"
7 assignment despite their being no documented pension plan specific definition to override the
8 common usage of the term and dictionary definition of "temporary" or context of the
9 assignment agreement. The plaintiff had remained a member of SPEEA union but without
10 voting rights while in the management assignment. The verbal contract had been for temporary
11 but the work history shows just management.

12 2. It is interesting to note the appeal Memo response was totally silent on the Boeing library
13 D204-30970-1 document that showed she had transferred all her assigned management duties
14 to a manager no later than December 21, 1998.

15 3. The Benefits Committee considered the Total Compensation Update sufficient to meet ERISA
16 notification requirements even though they did not know when it was mailed. They pointed to
17 the year 2000 edition of the PVP SCD for how heritage benefits are treated.

18 4. **Evidence for Remaining Under BCERP**

19 A. Two approaches that could have been used to avoid the unfair pension transfer. The appeal
20 could have ruled she was in a temporary management role but the easier approach would to
21 rule she be re-characterized back to engineering by changing her work history to reflect the
22 reality she was not doing any management work of any kind. Reasons to keep all her pension as
23 BCERP include:

1 (1) To honor and be consistent with November 1995 agreement that had no pension impact
2 associated with postponing the Associate Technical Fellow (ATF) engineer promotion
3 application and take temporary management position due to golden handshake staffing crisis.

4 (2) Never expressed interest to stay in management assignment due to discrimination issues.

5 (3) Arduous Associate Technical Fellow (ATF) engineering application process officially stated
6 May 1998, verbal approval after final interview November 1998, and official paper notification
7 was dated Dec 18, 1998. She spent over 200 personal hours on ATF application to officially
8 return to engineering in 1998.

9 (4) She was a Grade 18 engineer before agreeing to taking on some management
10 responsibilities temporarily. She was a Grade 20 engineer after the ATF promotion. Obviously
11 she performed engineering between those times. Receiving no raise for the ATF SPEEA Grade
12 20 engineering promotion is also indicative she was already working as an engineer prior to the
13 official work history pay code change on January 1, 1999.

15 (5) On Dec. 21 1998 the NATO Mid-Term Team Execution document D204-30970-1 Revision B
16 was officially released in Boeing library system formalizing the replacement of plaintiff with
17 Manager Beverley. Note the document is International Traffic in Arms Regulations
18 (ITAR) export controlled so she obtained export approval to include the title page and
19 "administrative" change page for review by both the re-characterization reviewers and Boeing
20 Appeal process submittals. She also provided a way to order it provided they were U.S. citizens,
21 The only verbal rationale shared with plaintiff for the re-characterization denial was she could
22 have also done some other management thing so it was "not sufficient". Why didn't the appeal
23 address this document?

24 (6) Performance reviews were always conducted first quarter, not last quarter like in 2017

1 (7) Boeing was shut down for the holidays Dec 23 and reopened Jan 2, 1999.
2 (8) Air Vehicle management was required to record unpaid labor and no labor was submitted.
3 (9) Dec. 19, 1998 was the last possible date she could done anything management related. She
4 was on vacation Dec 20, 1998 - Jan 3, 1999 with no means to perform any Boeing work. Paper
5 based systems required being in person to work (no Boeing phone or lap top). No reviewers
6 were aware of this travel that invalidates the only reason shared with her for being denied the
7 re-characterization. The original car rental receipts for her island vacation have time plus date
8 and are signed by the plaintiff.
9

10 B. Note there are also ERISA provisions under 29 U.S.C. § 1054(h)(6) to use the BCERP even if
11 she is considered a manager on December 31, 1998 for "egregious" situations

12 5. **Widespread Ignorance or Failure to Fulfill Fiduciary Responsibilities** If anyone had
13 notified the plaintiff of any upcoming changes in pension terms planned for the heritage Boeing
14 management pay code, she would have requested changing back to engineering no later than
15 December 31 1998 instead of waiting for the automatic ATF title effectivity of January 1st.
16 Considering the ATF date is always January 1 from a fiduciary perspective one would expect
17 both her local HR representative that she talked with frequently as well as the manager
18 approving the transfer to have informed her of the pending pension impacts especially since
19 they were also impacted. There were other managers involved with her ATF promotion that
20 also under normal circumstances I would have expected them to mention it. Did they also not
21 know about the change due to untimely and unclear notification or did they fail to fulfill their
22 fiduciary responsibilities? The communication was sufficiently lacking to fall under
23 concealment. Particularly viewed in the light of other **Boeing** lawsuits, the question arises if
24 Boeing deliberately did not want its employees to fully understand the ramifications. Upon
25

1 merging executive heritage McDonnell Douglas executives played key roles in Boeing strategy
2 so their lawsuits are also relevant. Since the 1997 merger the pressure to reduce pension
3 commitments has been intense.

4 **VII PLAN INADEQUATE COMMUNICATION MAJOR CONTRIBUTOR TO CONFUSION AND**
5 **CONCEALED DISPARITIES**

6 **1. 1998 Notification** Boeing claims to have mailed a Total Compensation Update in
7 "December of 1998" . A copy was provided a copy in Appendix D of their Memo 2491.
8 Assuming the update arrived in December, by the time it arrived it would likely have been too
9 late to change pay codes as Boeing shut down for the holidays on December 23. Also the week
10 before the shutdown is a popular vacation time.

11 A. Although the notice may appear clear to an HR expert, ERISA requires notifications to be
12 clear for average people. In big bold $\frac{1}{4}$ inch high font the ERISA notice states: **Nonrepresented**
13 **Salaried Employees To Transfer to New Pension Value Plan, Effective January 1, 1999.** The
14 first sentence in regular font says *"transferred effective January 1, 1999"*. Plaintiff's work
15 history reflected she was Grade 20 engineer on January 1st, why would she continue to read?

16 B. The first line on the other side says *"....the benefit you have earned under The Boeing*
17 *Company Employee retirement Plan will be preserved and will never be decreased. In fact, this*
18 *heritage benefit will increase with any salary increases that you earn between 1999 and the*
19 *date of your retirement."* Why would one worry? Note the January 1, 2016 wage freeze
20 contradicts this statement and makes the loss even greater.

21 C. The Update also refers to the Boeing News from August 1998. The paper newspapers were
22 stacked in an inconvenient location, available first come first serve and usually ran out within a
23 day or less so there was no way to get a copy six months later. Plaintiff had saved a merger
24

1 insert but it was not that week. The Update says the newspaper said "... *the rate at which you*
 2 *earn future benefits may be more- or less – than the rate at which you would have earned*
 3 *benefits had you continued*" under BCERP. Would the average person expect realize that could
 4 equate to over a \$200,000 lifetime shortfall assuming age 65 retirement and using the social
 5 security life expectancy table without considering interest?

6 D. The 2014 notification regarding the PVP wage freeze was much more obvious that it was an
 7 important notification. It was a formal letter with an attached Frequently Asked Questions
 8 pager. It did not make any mention of it pertaining to non-union employees. It referred only to
 9 the PVP plan. The Exhibit D in the Appeal Memo looks like was the standard format used to
 10 communicate a variety of less consequential information.

11 **2. Pension Value Plan Summary Description Document (PVP SPD) Issues**

12 A. **Appeal Memo Exhibit.** The appeal memo 2491 Exhibit E included one page from the
 13 2000 edition they claimed was mailed first quarter of 1999. The year 2000 edition states under
 14 the section Participants of Prior Retirement Plans state near the top of the page "*For example,*
 15 *if you were on the active company payroll beginning on January 1, 1999 and you were a*
 16 *participant on December 31, 1999, of The Boeing Company Employment Retirement Plan or the*
 17 *employee Retirement Income Plan of McDonnell Douglas Corporation –Salaried Plan, your*
 18 *participation in the Pension Value Plan started immediately.*" At the bottom of the page
 19 after a lots of wording about other plans not relevant to Boeing heritage states "*Your heritage*
 20 *benefit you earned under a prior retirement plan was transferred to the Pension Plan*" . This
 21 does not make it obvious that regardless of whether you were in management for 20 years or
 22 just the day of December 31, 1998 ALL of your BCERP benefit was transferred to PVP.
 23
 24

1 B. **PVP Boeing Heritage Appendix** Page 39 of Appendix A in the PVP SPD edition 2003
 2 states under *What Happens to Your Heritage Benefit* states "Specifically, your heritage benefit
 3 increases by the same percentage that your base pay grows between the transfer date and the
 4 date you leave or retire from the Company. For example, assume you decide to retire four years
 5 after your benefit transferred to the Plan. If your salary increases by 10 percent in this four-year
 6 period, your heritage benefit also will increase by 10 percent." This example results in a benefit
 7 that is higher than the PVP Pension estimates but lower than if BCERP was used to calculate the
 8 plaintiffs monthly benefit.

9 C. The page goes on to say "When you retire, your heritage benefit will be added to your credit-
 10 based benefit. You will receive the larger of that amount (heritage benefit plus credit-based
 11 benefit) or the minimum benefit,:" The plaintiff earns zero credits as she was not an active
 12 participant in PVP because she was back in BCERP on January 1, 1999.

13 D. Considering the plan clearly states PVP "participation" starts January 1, 1999, but the
 14 retroactive change was Dec. 31, 1998, it does not appear to have fully addressed the situation
 15 of changing from management pay code back to SPEEA engineering within one minute of each
 16 other. It results in a zero in the credits portion of the pension formula and does not add the
 17 0.333 for over 20 years or add the extra year of service for heritage Boeing in the plan Jan 1,
 18 1999.

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 23 **RELIEF**

24 1. Financial

- 1 A. Rule the transfer of all plaintiffs' earned BCERP into PVP on December 31 1998 and the
- 2 subsequent 2016 PVP wage freeze are invalid for the reasons stated herein. The plaintiff's
- 3 entire pension benefit shall be calculated using the BCERP plan formula.
- 4 B. Interest on any past due benefits
- 5 C. Pay at least the SPEEA voluntary layoff bonus that would have been accompanied the
- 6 October 21, 2016 layoff that plaintiff did not take because it required abdication of any legal
- 7 action against Boeing including this dispute. At a minimum award the 26 weeks pay consistent
- 8 with those in her skill code whose work was not moving out of state. It is requested the court
- 9 consider instead awarding the higher 52 weeks bonus for work movement out of state. In 2016
- 10 she was working AWACS full time which moved out of state. It paid the higher the out -of-state
- 11 bonus to her co-workers (engineers in multiple disciplines). This was her third assignment
- 12 meeting the criteria of work moving out of state. This higher amount would aid in covering
- 13 costs not eligible for reimbursement related to this matter and also serve as recompense for
- 14 Boeing's refusal to engage in two way communication except by going to court. Two way
- 15 communications would likely have avoided court entirely.
- 16 D. Reimburse legal costs at the maximum level permitted
- 17 2. Procedural
- 18 1. Change the PVP pension estimates report to show inputs and formula for "heritage Boeing
- 19 benefit" calculation in the same way as done in the existing BCERP pension report for SPEEA.
- 20 2. Change time to submit the formal pension appeal to allow it to be 60 days after the re-
- 21 characterization review is complete to allow it to be addressed in appeal when a claim has
- 22 triggered the start of the 60 day submittal clock.
- 23
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1 3. Require Boeing to change their process to require re-characterization denial rationale to be
2 provided in writing to the requestor when intended for use as part of the formal Pension
3 Appeal process.

4 4. Require Boeing to change their process to provide employee the option to reopen the re-
5 characterization request if formal Pension Appeal is denied and new information is available...

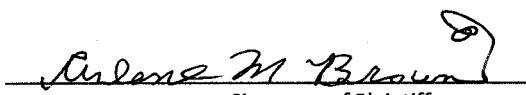
6 JURY DEMAND

7 Jury requested

8 Jury requested in part because ERISA 204 (B) (h)(2) requires notices to be "*understood by the*
9 *average plan participant and shall provide sufficient information (as determined in accordance*
10 *with regulations prescribed by the Secretary of the Treasury) to allow applicable individuals to*
understand the effect of the plan amendment."

11 DATED this 8th day of September 2017

12 Pursuant to NRS 53.045, I declare under penalty of
13 perjury that the foregoing is true and correct.

14 
15 *Arlene M. Brown*
16

Signature of Plaintiff

17 Arlene M. Brown

18 Name, address and phone number of plaintiff

19 Arlene M Brown

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21 Normandy Park WA 98166

22 Phone (206)431-8693

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